We claim:

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1. An exercise device comprising:

a central panel adapted to retain a person's head and neck in an essentially immovable position;

at least a pair of struts in communication with said central panel on one side and at least a pair of struts in communication with said central panel on the opposite side; and

a handle assembly on one side retained by said at least pair of struts and another handle assembly on the other side retained by said at least pair of struts, so that said handle assembly can be manipulated by a user.

- 2. A central panel as described in Claim 1 wherein said central panel is fashioned from at least a single ply of material.
- 3. A central panel as described in Claim 1 wherein said central panel is fashioned from at least two plies of material.
- 4. A central panel as described in Claim 1 fashioned from at least a ply of nylon.
  - 5. A central panel as described in Claim 1 wherein said central panel is fashioned from at least two plies thereby forming a pouch within.

- 6. A central panel as described in Claim 1 wherein said central panel is fashioned from a hydrophobic polymeric cloth.
- 7. A central panel as described in Claim 1 wherein said central panel is essentially rectilinear in shape.
  - 8. A pair of struts as described in Claim 1 wherein said struts are C-shaped.
- 9. A pair of struts as described in Claim 1 wherein said struts are fashioned from a polymeric cloth.
  - 10. A pair of struts as described in Claim 1 wherein said struts are fashioned from a rough weave polymeric cloth.

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11. A handle assembly as described in Claim 1 forming a longitudinal annular chamber running lengthwise adapted so that said strut threadedly retains said handle assembly, said handle assembly slides therein and said handle assembly may be tilted and adjusted by the user within an angle of 180 degrees.

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12. A handle assembly as described in Claim 1 wherein said handle is further comprised of a foam grip.

- 13. A handle assembly as described in Claim 1 wherein said handle is comprised from a group consisting of: wood, metal, rigid polymers, carbon fiber and combinations thereof.
- 5 14. A handle assembly as described in Claim 1 wherein said handle is rotatable within an angle of 360 degrees.
  - 15. A central panel as described in Claim 1 that is from about 4 to about 6 inches in width and from about 7 to about 9 inches in length.
  - 16. A central panel as described in Claim 1 that is from about 5 inches in width and from about 8 inches in length.
  - 17. An exercise device comprising:

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a central panel adapted to retain a person's head and neck in an essentially immovable position having a top flat area and a bottom flat area that are substantially parallel to one another;

at least a pair of struts in communication with said central panel on one

side and at least a pair of struts in communication with said central panel on the
opposite side; and

a handle assembly on one side threadedly retained by said at least pair of struts and another handle assembly on the other side threadedly retained by said at least pair of struts, so that said handle means can be manipulated by the user.

- 5 18. A strut as described in Claim 17 essentially attached to a peripheral corner of said central panel.
  - 19. A strut as described in Claim 17 essentially attached outside of said central panel.

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- 20. A top flat area and a bottom flat area as described in claim 17 wherein said top flat area and bottom flat areas are located on the peripheral edge of said central panel.
- 21. A central panel as described in Claim 17 chosen from the group consisting of at least a single ply panel, a quilted panel, a mesh panel, a cut out paned panel and combinations thereof.
- 22. A strut as described in Claim 17 threadedly retaining a handle assembly of
   from about 2 inches to about 5 inches from the edge of said central panel to said handle assembly.

23. A handle assembly as described in Claim 17 that is from about 3 inches to about 5.5 inches in length and from about .35 inches to about 1.75 inches in interior diameter.